



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224**

SMALL BUSINESS/SELF-EMPLOYED DIVISION

February 8, 2005

North Dakota District Bankruptcy Court
Quentin N. Burdick United States Courthouse
655 1st Ave. N., Suite 210
Fargo, ND 58102-4932

RE: Insolvency Centralization

The Internal Revenue Service is continuing to move forward with the decision to redesign the organizational structure of the Insolvency operation. Centralization is one of the key strategies used that will result in improved operational efficiency and service to our customers.

Prior to the redesign, Insolvency work was performed in more than 70 local offices around the country. As part of the Insolvency centralization process, specific processing tasks that are performed by the clerical and paraprofessional staff will be moved to one location – the Philadelphia centralized site, also referred to as the “Philadelphia campus”.

The vast majority of Insolvency correspondence will be processed by employees at the Philadelphia campus. Electronic notices including all “up front” processing of bankruptcy cases as well as “back end” work of effectuating discharge orders and closing out the bankruptcy case will be done at the Philadelphia campus. The centralization process will occur over several months on a state-by-state- basis.

Effective February 07, 2005, the Philadelphia campus began processing work for the state of North Dakota. We request that you change the official mailing matrix to the following address for all correspondence directed to the Internal Revenue Service for the state shown above.

**Internal Revenue Service
P.O. Box 21126
Philadelphia, PA 19114**

Again, these changes are applicable to the state mentioned above and other locations should continue to follow existing procedures until notified to use the campus address.

Insolvency employees in local offices and at the Philadelphia campus are working closely to limit the impact on our customers and to ensure the current levels of customer service are maintained.

If you have any questions, please contact Don Peattie at 408-817-6520.

Sincerely yours,

Don Peattie
Insolvency Territory Manager